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SERIES I No. 2



OFFICIAL GAZETTE

GOVERNMENT OF GOA

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Department of Urban Development

Notification

3-7-79-DUD

Canacona Municipal Council levy of Octroi duty on Petrol and Diesel Bye-Laws, 1989

In exercise of the powers conferred by sub-section (1) of section 307 of the Goa, Daman and Diu Municipalities Act, 1968 (Act 7 of 1969), the Canacona Municipal Council hereby makes the following Bye-laws, namely:—

Short title, Commencement and application.—(1) These Bye-laws may be called the Canacona Municipal Council levy of Octroi duty on Petrol and Diesel Bye-laws, 1989.

(2) They shall come into force from the date of their publications in the Official Gazette.

(3) They shall apply to all petrol and diesel supplier company who brings into the Municipal area, petrol and diesel for the purpose of sale.

Definitions.—In these Bye-laws unless the context otherwise requires:—

(a) "Act" means the Goa, Daman and Diu Municipalities Act, 1968 (Act 7 of 1969);

(b) "Council" means Canacona Municipal Council constituted or deemed to be constituted under the Act for a Municipal area;

(c) "Dealer" means a person engaged in the business of purchase or sale or storage for sale of petrol and diesel and includes an agent of dealer;

(d) "Municipal area" means an area comprising Canacona Municipal Council as notified by the Government in the Official Gazette;

(e) "Octroi" means a tax on the entry of petrol and diesel into a Municipal area for the use or sale therein;

(f) "Petrol and Diesel" means any liquid hydro-carbon such as gasoline, diesel, etc. except kerosene and other inflammatory mixtures, used as fuel in automobile vehicles;

(g) "Petrol and Diesel supply company" means every individual firm, company or any business

unit which supplies Petrol or Diesel to the dealer in the Canacona Municipal Council area for sale;

(h) "Octroi limits" means the limits of the Canacona Municipal Council as notified by the Government in the Official Gazette;

(i) Words and expressions used in the Act and not defined in these bye-laws have the same meaning as assigned to them in the Act.

Bye-law No. 1.—Every petrol and diesel supply company which supplies petrol and diesel to the dealer into the Municipal area for the purpose of sale shall be subject to a levy of Octroi duty at the rate of 1% (one percent) on the value of the stock supplied to the dealers in the Canacona Municipal area which shall be commuted on the invoice amount.

Bye-law No. 2.—Every dealer in the Canacona Municipal area shall declare the stock received by it to the Municipal Council and within 15 days from the date of delivery of the stock, remit to the Municipal treasury the amount payable under Bye-law No. 1.

Bye-law no. 3.—The petrol and diesel supplier company shall furnish the Council every month a return/statement showing therein the stock delivered to each of the petrol and diesel dealers in the Canacona Municipal area.

Bye-law No. 4.—Whoever contravenes the provisions of the Bye-law No. 3 shall be liable to a penalty of 10% of the amount unpaid after the due date, limited to a period of two months.

Bye-law No. 5.—The amount payable under Bye-law No. 2 or the fine payable under bye-law No. 4 shall be recoverable as dues payable to Canacona Municipal Council and as an amount due on property tax.

Bye-law No. 6.—For further contravention of the Bye-law No. 2 and Bye-law No. 4, the Council shall seize the stock of the diesel and petrol to realise the amount due to the Council. The Council shall have powers to prohibit entry into the Municipal area of petrol and diesel by the defaulting petrol and diesel supplier company.

Bye-law No. 7.—In case of miscalculation or wrong calculation of the octroi duty and remittance to the Municipal Treasury, the Council may refund the amount so remitted in excess, on receipt of such claim from the dealer.

Bye-law No. 8.—The stock of petrol and diesel of the armed forces and of the Government shall be exempted from the payment of Octroi duty.

